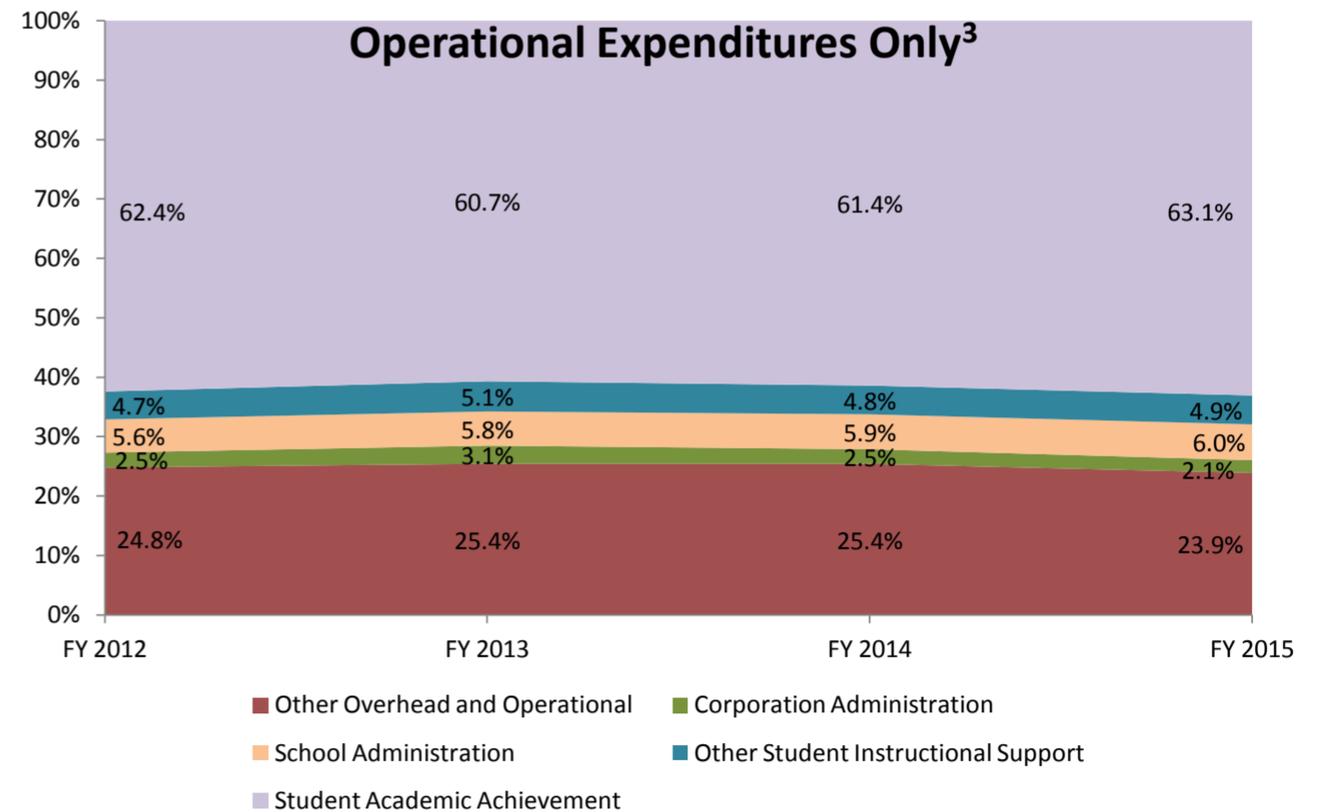
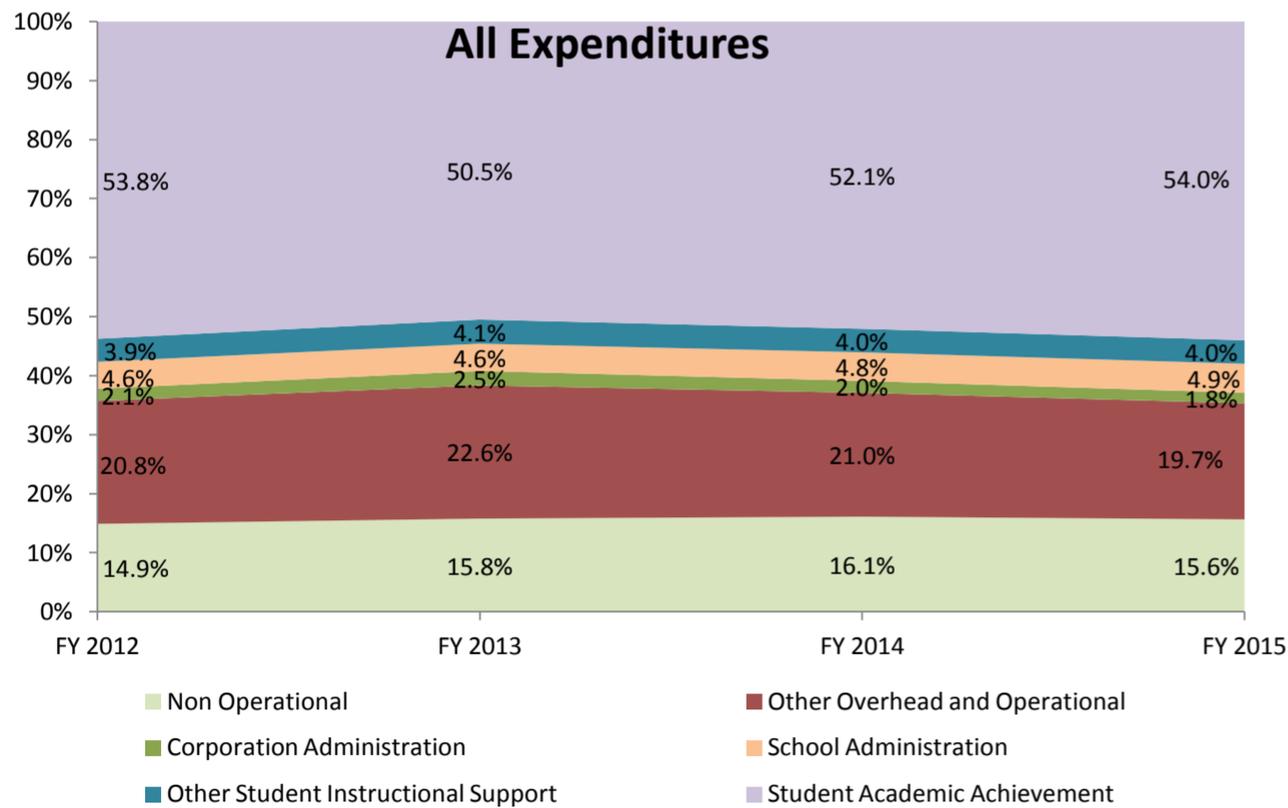


School Corporation Expenditures by Account
Biannual Financial Report Data
Jay School Corp (3945)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$22,324,686	54.6%	\$20,950,996	51.5%	\$21,680,126	53.8%	\$20,460,594	50.5%	\$20,674,525	52.1%	\$21,763,370	54.0%
Student Instructional Support	\$3,382,652	8.3%	\$3,278,740	8.1%	\$3,421,058	8.5%	\$3,526,118	8.7%	\$3,502,292	8.8%	\$3,589,549	8.9%
Total	\$25,707,338	62.9%	\$24,229,736	59.6%	\$25,101,185	62.2%	\$23,986,712	59.2%	\$24,176,817	60.9%	\$25,352,919	62.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$8,386,105	20.5%	\$10,177,068	25.0%	\$9,226,661	22.9%	\$10,139,215	25.0%	\$9,135,997	23.0%	\$8,642,386	21.4%
Non Operational	\$6,765,805	16.6%	\$6,246,652	15.4%	\$6,006,678	14.9%	\$6,394,685	15.8%	\$6,397,732	16.1%	\$6,304,459	15.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$15,151,910	37.1%	\$16,423,720	40.4%	\$15,233,339	37.8%	\$16,533,900	40.8%	\$15,533,729	39.1%	\$14,946,845	37.1%

Grand Total	\$40,859,248	\$40,653,456	\$40,334,523	\$40,520,613	\$39,710,547	\$40,299,764
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Jay School Corp (3945)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$559,165	\$538,623	NA	NA	-3.7%	
11100 Regular Programs Elementary	\$5,148,800	\$7,411,877	\$7,403,847	\$7,457,907	44.8%	0.6%	0.7%	
11200 Regular Programs Middle/Junior High	\$2,146,233	\$3,033,653	\$3,353,488	\$3,537,500	64.8%	16.6%	5.5%	
11300 Regular Programs High School	\$2,523,103	\$3,629,951	\$3,906,378	\$3,990,007	58.1%	9.9%	2.1%	
11350 Regular Programs High School - Academic Honors Diploma	\$3,761	\$3,216	\$3,232	\$3,027	-19.5%	-5.9%	-6.4%	
11410 Regular Programs Vocational Education - Agriculture A	\$20,256	\$941	\$2,839	\$3,263	-83.9%	246.9%	14.9%	
11420 Regular Programs Vocational Education - Agriculture B	\$135,832	\$161,371	\$229,941	\$244,917	80.3%	51.8%	6.5%	
11440 Regular Programs Vocational Education - Health Occupations	\$47,266	\$77,861	\$83,123	\$89,285	88.9%	14.7%	7.4%	
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$95,356	\$146,186	\$97,355	\$108,033	13.3%	-26.1%	11.0%	
11470 Regular Programs Vocational Education - Business Education	\$57,081	\$86,354	\$0	\$0	NA	NA	NA	
11490 Regular Programs Vocational Education - Industrial Education B	\$59,260	\$86,693	\$83,270	\$85,182	43.7%	-1.7%	2.3%	
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$62,065	\$89,509	\$82,024	\$63,547	2.4%	-29.0%	-22.5%	
12110 Special Programs Gifted and Talented - Gifted And Talented	\$40,724	\$98,925	\$115,175	\$53,064	30.3%	-46.4%	-53.9%	
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$251,217	\$341,533	\$778,348	\$777,738	209.6%	127.7%	-0.1%	
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$95,333	\$142,785	\$341,576	\$402,623	322.3%	182.0%	17.9%	
12230 Special Programs Mental Disabilities - Severe Mental Disabilities	\$71,308	\$186,889	\$125,632	\$144,496	102.6%	-22.7%	15.0%	
12310 Special Programs Physical Impairment - Orthopedic Impairment	\$43,325	\$19,376	\$0	\$0	NA	NA	NA	
12330 Special Programs Physical Impairment - Visual Impairment	\$36,058	\$68,231	\$63,517	\$63,554	76.3%	-6.9%	0.1%	
12340 Special Programs Physical Impairment - Hearing Impairment	\$109,565	\$147,928	\$105,109	\$110,308	0.7%	-25.4%	4.9%	
12350 Special Programs Physical Impairment - Homebound	\$39,977	\$37,660	\$27,997	\$37,229	-6.9%	-1.1%	33.0%	
12410 Special Programs Emotional Disabilities - Full Time	\$250,928	\$389,060	\$236,214	\$244,525	-2.6%	-37.1%	3.5%	
12520 Special Programs Culturally Different - Compensatory	\$4,898	\$33,641	\$0	\$0	NA	NA	NA	
12610 Special Programs Learning Disability	\$720,252	\$1,258,552	\$931,609	\$914,713	27.0%	-27.3%	-1.8%	
12710 Special Programs Equal Opportunity At Risk	\$69,855	\$79,200	\$44,679	\$39,421	-43.6%	-50.2%	-11.8%	
12810 Special Programs Special Education Preschool	\$222,131	\$309,608	\$417,981	\$287,992	29.6%	-7.0%	-31.1%	
12900 Special Programs Other Special Programs	\$14,777	\$30,418	\$37,617	\$22,044	49.2%	-27.5%	-41.4%	
13100 Adult/Cont. Ed. Programs Instruction	\$66,277	\$82,767	\$91,855	\$114,669	73.0%	38.5%	24.8%	
13900 Adult/Cont. Ed. Programs Other Adult/Continuing Ed. Program	\$460	\$266	\$9,197	\$0	NA	NA	NA	
14100 Summer School Programs Elementary	\$0	\$42,656	\$0	\$0	NA	NA	NA	
14200 Summer School Programs Middle/Junior High School	\$4,348	\$115,375	\$2,460	\$5,566	28.0%	-95.2%	126.2%	
14300 Summer School Programs High School	\$18,711	\$30,782	\$0	\$0	NA	NA	NA	
16100 Remediation Remediation Testing	\$69,986	\$84,387	\$84,209	\$26,396	-62.3%	-68.7%	-68.7%	
16200 Remediation Preventive Remediation	\$17,213	\$20,334	\$64,328	\$25,453	47.9%	25.2%	-60.4%	
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$46,865	\$32,295	\$37,554	\$40,645	-13.3%	25.9%	8.2%	
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$169,772	\$140,413	\$110,947	\$120,722	-28.9%	-14.0%	8.8%	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$19,750	\$24,281	NA	NA	22.9%	
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$35,110	\$0	\$0	\$0	NA	NA	NA	
22220 Instruction Library/Media Services - School Library	\$416,495	\$612,481	\$590,795	\$553,172	32.8%	-9.7%	-6.4%	
22230 Instruction Library/Media Services - Audiovisual	\$12,427	\$10,401	\$11,315	\$18,638	50.0%	79.2%	64.7%	
22240 Instruction Library/Media Services - Educational Television	\$5,012	\$14,844	\$620	\$882	-82.4%	-94.1%	42.2%	
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$64,626	\$1,093,071	\$181,171	\$521,177	706.5%	-52.3%	187.7%	
22360 Instruction Instruc. Related Tech. - Network Support	\$176,436	\$384,493	\$312,745	\$564,287	219.8%	46.8%	80.4%	
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$34,690	\$36,719	NA	NA	5.8%	
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$248,153	\$415,008	\$92,773	\$491,765	98.2%	18.5%	430.1%	
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$756,220	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total								
	\$14,377,469	\$20,950,996	\$20,674,525	\$21,763,370	51.4%	3.9%	5.3%	
Student Instructional Support								
21220 Students Guidance Services - Counseling Services	\$302,727	\$481,862	\$463,084	\$450,395	48.8%	-6.5%	-2.7%	
21240 Students Guidance Services - Information Services	\$0	\$0	\$3,500	\$0	NA	NA	NA	
21320 Students Health Services - Medical Services	\$248	\$45	\$321	\$0	NA	NA	NA	
21340 Students Health Services - Nurse Services	\$196,295	\$379,783	\$365,373	\$367,907	87.4%	-3.1%	0.7%	
21390 Students Health Services - Other Health Services	\$49,191	\$87,310	\$56,930	\$63,465	29.0%	-27.3%	11.5%	

School Corporation Expenditures by Account
Biannual Financial Report Data
Jay School Corp (3945)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
21420 Students Psychological Services - Psychological Testing	\$84,961	\$144,651	\$162,088	\$175,016	106.0%	21.0%	8.0%				
21430 Students Psychological Services - Psychological Counseling	\$0	\$0	\$1,341	\$0	NA	NA	NA				
21490 Students Psychological Services - Other Psychological Services	\$4,378	\$413	\$1,428	\$1,113	-74.6%	169.3%	-22.1%				
21530 Students Speech Path. & Audio. Serv. - Audiology Services	\$0	\$0	\$3,558	\$4,121	NA	NA	15.8%				
21590 Students Speech Path. & Audio. Serv. - Other	\$148,470	\$241,743	\$284,081	\$315,311	112.4%	30.4%	11.0%				
21620 Students Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$61,737	\$52,905	NA	NA	-14.3%				
21810 Students Special Ed. Administration - Service Area Direction	\$89,125	\$126,293	\$177,523	\$174,840	96.2%	38.4%	-1.5%				
24100 School Administration Office of The Principal	\$1,181,319	\$1,816,639	\$1,921,328	\$1,984,477	68.0%	9.2%	3.3%				
Student Instructional Support Total					\$2,056,715	\$3,278,740	\$3,502,292	\$3,589,549	74.5%	9.5%	2.5%
Overhead and Operational											
23120 General Administration Board of Education - Service Area Assistants	\$26,847	\$52,534	\$36,052	\$32,614	21.5%	-37.9%	-9.5%				
23150 General Administration Board of Education - Legal Services	\$55,974	\$46,407	\$79,580	\$49,752	-11.1%	7.2%	-37.5%				
23160 General Administration Board of Education - Promotion Expenses	\$1,568	\$1,352	\$488	\$55	-96.5%	-95.9%	-88.7%				
23190 General Administration Board of Education - Other Governing Body Services	\$0	\$50	\$2,069	\$2,870	NA	5639.2%	38.7%				
23210 General Administration Executive Administration - Office of The Superintendent	\$134,503	\$248,893	\$327,621	\$256,617	90.8%	3.1%	-21.7%				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$35,160	\$153,211	\$10,521	\$5,076	-85.6%	-96.7%	-51.8%				
25110 Central Services Fiscal Services - Office of The Business Manager	\$233,295	\$368,535	\$341,634	\$350,800	50.4%	-4.8%	2.7%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$63	\$1,574	\$835	\$706	1019.8%	-55.2%	-15.4%				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$4,776	\$78	\$1,183	\$4,857	1.7%	6126.7%	310.6%				
25199 Central Services Fiscal Services - Other - Other	\$0	\$1,341	\$4,771	\$4,771	NA	255.7%	0.0%				
25400 Central Services Planning, Research, Dev. and Evaluation	\$4,708	\$3,586	\$0	\$0	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$2,650,214	\$4,244,571	\$3,588,615	\$2,964,860	11.9%	-30.1%	-17.4%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$140,805	\$35,292	\$108,430	\$66,780	-52.6%	89.2%	-38.4%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$189,878	\$291,511	\$543,344	\$721,159	279.8%	147.4%	32.7%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,915	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$216,675	\$0	\$0	\$0	NA	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$18,779	\$17,568	\$37,822	\$41,825	122.7%	138.1%	10.6%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$223,415	\$139,205	\$197,687	\$131,885	-41.0%	-5.3%	-33.3%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$180	\$180	\$0	\$0	NA	NA	NA				
27010 Student Transportation Service Area Direction	\$49,101	\$84,814	\$84,920	\$83,461	70.0%	-1.6%	-1.7%				
27100 Student Transportation Vehicle Operation	\$626,753	\$1,189,115	\$1,390,145	\$1,464,501	133.7%	23.2%	5.3%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$423,676	\$781,296	\$708,043	\$688,947	62.6%	-11.8%	-2.7%				
27400 Student Transportation Purchase of School Buses	\$0	\$984,915	\$0	\$0	NA	NA	NA				
27500 Student Transportation Insurance on Buses	\$60,000	\$10,360	\$0	\$0	NA	NA	NA				
27700 Student Transportation Contracted Transportation Services	\$559	\$0	\$0	\$0	NA	NA	NA				
27900 Student Transportation Other Student Transportation Services	\$9,795	\$34,565	\$60,955	\$60,855	521.3%	76.1%	-0.2%				
27910 Student Transportation Bus Driver Training	\$433	\$2,968	\$300	\$0	NA	NA	NA				
31100 Food Services Operations Service Area Direction	\$195,468	\$441,229	\$487,377	\$479,437	145.3%	8.7%	-1.6%				
31200 Food Services Operations Food Preparation and Dispensing	\$870,382	\$1,013,298	\$1,081,588	\$1,112,822	27.9%	9.8%	2.9%				
31300 Food Services Operations Food Delivery	\$15,521	\$14,622	\$19,788	\$18,029	16.2%	23.3%	-8.9%				
31900 Food Services Operations Other Food Services	\$7,549	\$13,999	\$22,230	\$99,708	1220.8%	612.2%	348.5%				
Overhead and Operational Total					\$6,198,995	\$10,177,068	\$9,135,997	\$8,642,386	39.4%	-15.1%	-5.4%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$5,358	\$5,578	NA	NA	4.1%				
33200 Category not Specified Community Recreation	\$3,166	\$2,499	\$2,770	\$2,931	-7.4%	17.3%	5.8%				
33400 Category not Specified Athletic Coaches	\$317,887	\$360,272	\$356,814	\$355,492	11.8%	-1.3%	-0.4%				
33930 Other Community Services Latch Key Kid Program	\$64,641	\$64,922	\$63,980	\$73,878	14.3%	13.8%	15.5%				
33990 Other Community Services Other	\$55,288	\$11,369	\$8,872	\$10,172	-81.6%	-10.5%	14.7%				
43000 Category not Specified Professional Services	\$0	\$75,474	\$8,684	\$15,058	NA	-80.0%	73.4%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$1,851,664	\$1,931,171	\$311,963	\$461,498	-75.1%	-76.1%	47.9%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Jay School Corp (3945)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$955,030	\$191,996	\$310,597	\$310,597	-67.5%	61.8%	0.0%
45400 Building Acq., Const. and Impr. Sports Facilities	\$26,454	\$0	\$68,210	\$2,780	-89.5%	NA	-95.9%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$198,608	\$203,672	\$339,517	\$341,117	71.8%	67.5%	0.5%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$6,300	\$23,573	NA	NA	274.2%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$579,560	\$251,246	\$142,327	\$147,451	-74.6%	-41.3%	3.6%
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$0	\$131,713	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$0	\$0	\$890,000	\$945,000	NA	NA	6.2%
51300 Principal on Debt Emergency Loans	\$17,425	\$15,973	\$17,425	\$17,425	0.0%	9.1%	0.0%
51400 Principal on Debt School Bus Loans	\$0	\$0	\$162,088	\$165,640	NA	NA	2.2%
51500 Principal on Debt Bond Anticipation Notes	\$644,662	\$0	\$0	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$772,094	\$656,433	\$505,609	\$459,741	-40.5%	-30.0%	-9.1%
52200 Interest on Debt Temporary Loans	\$76,381	\$79,960	\$6,949	\$0	NA	NA	NA
52400 Interest on Debt School Bus Loans	\$0	\$0	\$9,964	\$6,411	NA	NA	-35.7%
53100 Lease Rental Buildings-Principal	\$874,000	\$2,333,000	\$2,842,000	\$2,866,000	227.9%	22.8%	0.8%
54200 Advancements and Obligations Common School Fund - Principal	\$77,527	\$68,664	\$206,593	\$94,117	21.4%	37.1%	-54.4%
Non Operational Total	\$6,514,389	\$6,246,652	\$6,397,732	\$6,304,459	-3.2%	0.9%	-1.5%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$196,825	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$33,316	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$138,757	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$6,338	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$876,288	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$144,167	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$204,518	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$27,016	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$25,439	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$4,592	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$3,458	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$803	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$6,841,518	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$1,142,568	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$1,839,423	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$217,006	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$7,147	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,294	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$954	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$252	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$11,711,681	\$0	\$0	\$0	NA	NA	NA